

1984 ANNUAL REPORT
OF THE
NATIONAL EASTER SEAL SOCIETY



Sixty-Five Years
of Promoting
Independence

1919
1984

At 65, the National Easter Seal Society is the nation's oldest and largest health care agency providing direct services to persons with disabilities. The Easter Seal organization nationwide served 881,034 clients during 1983. It all began with an idea . . .



Edgar F. Allen

The sincere single thought of one man or woman can grow to affect millions. This is no truer anywhere than in the case of the National Easter Seal Society and its founder, Edgar F. Allen. The occasion of Easter Seals' 65th birthday provides an appropriate time to reflect on our beginnings.

Edgar Allen's idea was born of hardship and a series of unpredictable events. In 1907 in Elyria, Ohio, Mr. Allen's son Homer died in a streetcar accident. Viewing that tragedy as a turning point in his own life, the businessman set about to make available in his community the well-equipped hospital that might have saved his son. A personal campaign to raise necessary funds culminated in \$100,000 within two weeks.

This achievement, however, was not the accomplishment for which he would be best remembered. That accomplishment came later, following his introduction to an

eight-year-old youngster named Jimmy, who arrived at the hospital unable to walk upright. Jimmy turned to the fatherly figure of Mr. Allen as "Daddy," and "Daddy" Allen developed an abiding concern for his young friend.

This friendship inspired efforts to help even other children with disabilities to attain independence. A survey showed the existence of 200 children with disabilities in Lorain County, Ohio, alone – 700 in the closest three counties. Few of these had been seen or noticed. They were hidden by their families, who were often afraid and ashamed.

Working with Rotary Clubs throughout Ohio, and later throughout the nation, Edgar Allen began in 1919 to steadily raise the funds, the interest, and the hopes that would later become the National Easter Seal Society – in 1984 the largest, oldest health care agency concerned with total rehabilitation of persons who have disabilities in the United States.



Michael N. Smith on the network with 1984 Telethon Host Pat Boone.



Michael N. Smith, President



John R. Garrison, Executive Director

Sixty-five years after its founding, the Easter Seal Society and its programs continue to reflect quality and strength. Financially solid during times that stress many not-for-profit agencies, Easter Seals has touched the lives of millions of individuals, promoting independence through treatment, training, and new approaches to accessibility.

New projects in the computer and automation area this past year have buttressed our ability to streamline client records, promote higher levels of efficiency and quality service, and open opportunities created by high technology to even those whose disabilities are severe. Special new efforts to promote community program assessments show particular promise for meeting the fluctuating client needs predicted for the years ahead.

The past 65 years have brought many changes and challenges for people with disabilities. A program that started with one child in a small Ohio city has burgeoned into a national effort that today serves people of all ages who have all

types of disabilities. Fear and shame have given way to confidence and independence. In 1907, Edgar Allen was able to raise \$100,000 for a hospital. In fiscal year 1982-83, with the help of Pat Boone and thousands of other volunteers, the National Easter Seal Society was able to raise \$72,006,870 from the public for its programs.

Today's Easter Seal volunteers and staff are proud to play a continuing role in Mr. Allen's great idea to promote quality of life for children and adults with disabilities.

Michael N. Smith

Michael N. Smith, President

John R. Garrison

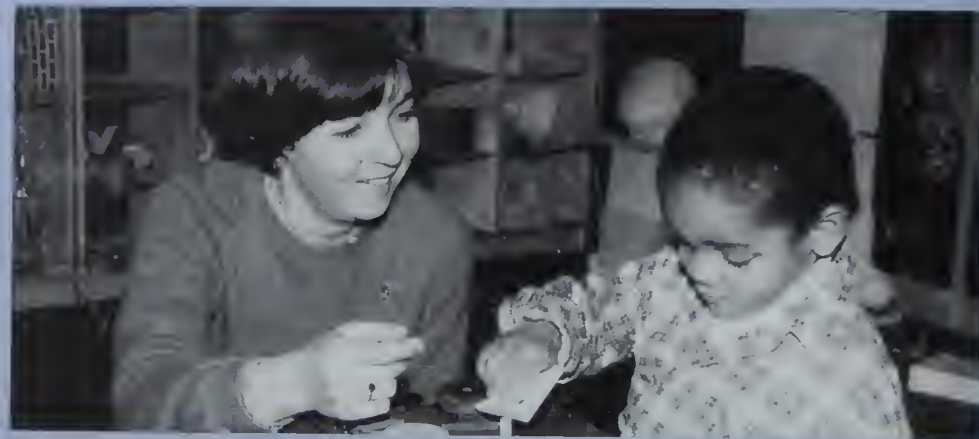
John R. Garrison, Executive Director

The needs of individuals who have disabilities vary greatly. Easter Seals responds specifically to those needs, spending 72.55 percent of each dollar on direct services to persons with disabilities and their families.

The People We Serve

Direct services to people with disabilities remain at the heart of Easter Seal activities. Physical, occupational, and speech-language therapies; vocational evaluation and training; camping and recreation; and psychological counseling are just a few of the many types of services that continue to be offered nationwide. Prevention and screening for potentially disabling conditions are also key activities encouraged and sponsored by Easter Seals.

Individuals of all ages and having disabilities resulting from any cause can find assistance through Easter Seal programs.



Accounting to the Public

The combined financial statements of Easter Seal intermediary and local Societies reproduced on pages 9-11 have been prepared from reports submitted by intermediary member Societies. They reflect support and revenue from all sources. Maintenance of membership standards require that:

1. Intermediary member Societies submit to the National Society annual audits prepared by a certified public accountant.
2. Intermediary and local Societies maintain service and financial records as prescribed by the National Society.
3. Intermediary and local Societies meet National Society program, accounting, fund-raising and personnel standards.

These requirements are implemented by a membership agreement that is entered into by the National Society and its affiliates.

Unduplicated count of clients served by age in 1982-83.

Age Category	Total	%
0-2	25,229	3
3-15	491,906	56
16-21	57,356	6
22-64	119,916	14
65-up	65,773	7
Unknown (classified as adults)	120,854	14
TOTAL CLIENTS SERVED	881,034	100
0-21	574,491	65
22+	306,543	35
TOTAL	881,034	100

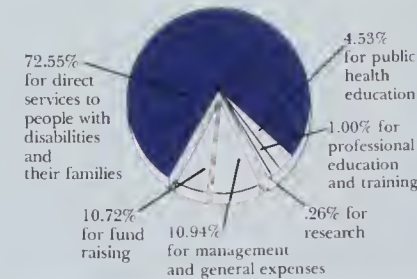
Unduplicated count of clients served by major disabling condition in 1982-83.

Communication Disorders (Speech, language, hearing, voice)	88,012
Orthopedic Disorders (Disability present at birth, postural disorders, disease and injury to bone and joints)	71,025
Neurological Disorders (Peripheral and central nervous system)	61,921
Social/Psychological Disorders (Behavior disorders; mental disorders; personal, family, social problems)	12,740
Learning and/or Developmental Disorders (Developmental delay, mental retardation)	40,357
General Disorders (Heart and circulatory disorders; accidental injuries; pre- and post-surgical; skin and cellular tissue disorders; infection; allergic, metabolic, and nutritional disorders; vision disorders)	52,941
Diagnosis Deferred/ Diagnosis Unknown	150,099
Other (Persons receiving services in areas such as screening, information and referral, family and community education)	403,939
GRAND TOTAL	881,034

How Easter Seal dollars are spent

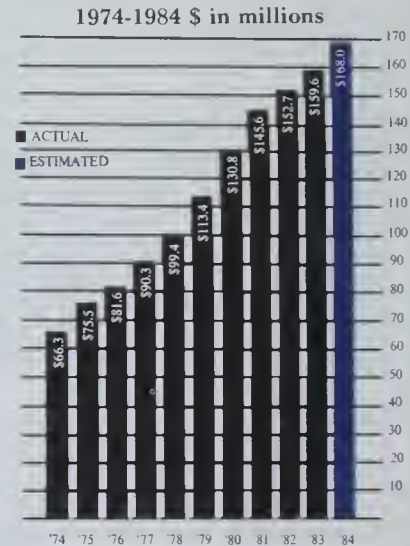
This chart is based on combined expenditures of \$149,816,227 for the fiscal year ended August 31, 1983, for the national and all intermediary and territorial Easter Seal Societies.

78.34% for program services and research
21.66% for management and fund raising



Total nationwide income from all sources

This chart is based on combined income of the national and all intermediary and territorial Easter Seal Societies.



The continued excellence of Easter Seal activities throughout the country is assured through accreditation procedures and through the leadership and consultative services the National Society gives to its affiliates. The National organization is itself a member of the National Health Council and meets membership eligibility criteria through annual review.

Onsite consultations, telephone calls, training seminars, meetings, how-to guides and other written communications enable the National, intermediary, and local Societies to interact productively throughout the year. Management issues, medical advances, camping and recreation innovations, rehabilitation approaches, and numerous other concerns are the focus of the interactive efforts. A Professional Advisory Council, composed of specialists in a variety of disciplines, also lends guidance to the Society throughout the year.

Particularly noteworthy in 1984 was the initiation of an assessment program titled PROGRAM PORTFOLIO: Managing Easter Seal Future\$. Endorsed by the National Easter Seal Society Board of Directors in August, 1984, PROGRAM PORTFOLIO will provide a systematic mechanism for all Easter Seal affiliates to continually plan, implement, and evaluate programs.

In 1984, Easter Seals continued to seek bold new ways to meet program needs as cost-efficiently as possible.



PROGRAM PORTFOLIO was introduced to nationwide staff during a meeting in Chicago last July.



Five Professional Advisory Council members at the 1984 annual meeting of the 24-member group. The PAC provides the Society with substantive advice on key issues of concern throughout the year.



Computers bring new opportunities and new levels of efficiency. In rehabilitation facility automation and in examination of new computer uses for people with disabilities, Easter Seals is the clear leader.

In a little more than a year, the National Easter Seal Society not only automated its own headquarters, but also assisted its affiliates and other not-for-profit agencies in their ongoing efforts to enhance total operations and client management.

Unique, low-cost software developed by the National Office in such areas as basic office automation, client tracking, service delivery management, and fiscal information systems is answering the need of Easter Seal affiliates and rehabilitation-related organizations seeking these tools. National Easter Seals conducted 35 workshops and seminars around the country as well as some 25 on-site automation audits to assist in assessing total automation needs. Toll-free technical WATS lines have been installed for customers needing assistance in the automation process.

Continued next page

Computers bring new opportunities . . .

Increasing numbers of local Easter Seal Societies have joined in delivering to their clients the high promise of high tech. At one Society, youngsters are acquiring a battery of computer skills that are leading to higher levels of mainstreaming in the local schools. Computers are also speaking for persons who have communication disorders, seeing for those with vision problems, and facilitating movement by those with mobility limitations.

Computer camps springing up across the country often use National Easter Seal-developed customized client tracking systems. The camp programs typically include computer learning, programming, graphics, creative games, and self-teaching programs. Children at these camps quickly realize they are equal to their peers in this significant area.



Noted author of computer texts, Peter McWilliams worked on a computer with 1984 National Easter Seal Child Stephanie Swiney at the 1985 National Easter Seal Convention in New Orleans.





Exhibit A

Balance Sheet

year ended August 31, 1983

50 Intermediary and Territorial Easter Seal Societies

(excluding the National Easter Seal Society, Incorporated)

	Total All Funds	Current Unrestricted Funds	Current Restricted Funds	Land, Buildings & Equipment Funds	Endowment Funds
ASSETS:					
Cash	\$ 23,318,222	\$18,993,375	\$1,133,388	\$ 1,925,960	\$ 1,265,499
Marketable Securities	29,713,642	20,476,842	2,220,859	1,109,872	5,906,069
Notes and Accounts Receivable, Less Allowance for Uncollectibles of \$910,615	14,481,818	12,695,357	891,017	725,188	169,956
Pledges Receivable, Less Allowance for Uncollectibles of \$20,473	278,002	125,859		152,143	
Inventory of Supplies and Products	1,015,554	1,010,664	4,890		
Prepaid Expenses	1,148,157	1,057,156	1,469	89,532	
Deferred Charges	68,547	28,905		39,642	
Investments:					
Securities	14,694,507	8,849,268	1,326,590	728,030	3,790,619
Fixed Assets, Less Accumulated Depreciation of \$794,798	5,567,853	3,307,323	25,000	2,046,922	188,608
Fixed Assets:					
Land	8,147,692			8,106,011	41,681
Buildings, Less Accumulated Depreciation of \$22,675,146	53,252,976			53,252,976	
Equipment Less Accumulated Depreciation of \$14,909,297	10,327,028	26,697		1,296,424	3,907
Other Assets	4,899,718	946,183	400,254	2,095,961	1,457,320
Due from (To) Other Funds		1,158,551	(635,489)	(689,876)	166,514
Total Assets	\$166,943,716	\$68,706,180	\$5,367,978	\$79,879,085	\$12,990,473
LIABILITIES AND FUND BALANCES					
Notes and Accounts Payable	\$ 12,160,963	\$ 9,874,724	\$ 274,258	\$ 2,008,082	\$ 3,899
Accrued Expenses and Taxes Payable	2,694,439	2,149,118	23,223	522,068	
Mortgages Payable	5,352,498	183,694		5,168,804	
Other Long-Term Liabilities	3,870,550	710,649	368,136	2,791,765	
Deferred Revenue	3,280,037	1,876,835	336,534	1,034,698	31,970
Fund Balance					
Current Unrestricted — Undesignated	39,467,248	39,467,248			
Current Unrestricted — Specifically Designated	5,771,981	5,771,981			
Current Unrestricted — Long-Term Investments	8,671,898	8,671,898			
Current Restricted	4,365,827		4,365,827		
Land, Buildings and Equipment — Expended	61,703,133			61,703,133	
Land, Buildings and Equipment — Unexpended, Restricted	6,650,535			6,650,535	
Endowment	12,954,604				12,954,604
Total Liabilities and Fund Balances	\$166,943,716	\$68,706,180	\$5,367,978	\$79,879,085	\$12,990,473

See accompanying notes to financial statements.

Exhibit B

Statement of Support, Revenue and Expenses and Changes in Fund Balances

year ended August 31, 1983

50 Intermediary and Territorial Easter Seal Societies

(excluding the National Easter Seal Society, Incorporated)



	Total All Funds	Current Unrestricted Funds	Current Restricted Funds	Land, Buildings & Equipment Funds	Endowment Funds
SUPPORT FROM THE PUBLIC:					
Direct Public Support					
Contributions	\$ 48,011,454	\$ 46,438,953	\$ 974,713	\$ 594,018	\$ 3,770
Capital Fund Campaigns	1,716,410	21,330	34,851	1,660,229	
Special Events	7,415,441	7,326,765	59,668	29,008	
Endowment Gifts	1,005,628				1,005,628
Bequests	8,242,381	7,285,655	400,665	556,061	
Donated Services	592,295	578,318	1,500	12,477	
Indirect Public Support Allocated by Federated Fund-Raising Organizations	3,784,054	3,767,393	16,661		
REVENUE:					
Fees and Grants from Government Agencies	35,451,776	27,479,123	6,788,802	1,183,851	
Program Service Fees	28,080,945	27,830,341	249,579	1,025	
Sales to the Public	14,058,511	14,029,363	29,148		
Investment Income, Gains and Losses	8,272,295	6,399,209	355,323	838,556	679,207
Miscellaneous Revenue	1,264,874	1,210,412	54,037	425	
Total Support and Revenue	\$157,896,064	\$142,366,862	\$8,964,947	\$ 4,875,650	\$ 1,688,605
EXPENSES:					
Program Services:					
Research	16,976	16,976			
Public Health Education	6,267,999	5,881,129	243,074	143,796	
Professional Education and Training	1,273,751	1,250,987	2,612	20,152	
Direct Services	106,571,380	95,093,866	7,167,522	4,278,722	31,270
Supporting Services:					
Fund Raising	15,550,975	15,313,095	46,311	191,569	
Management and General	15,379,135	14,405,704	293,137	676,093	4,201
	145,060,216	131,961,757	7,752,656	5,310,332	35,471
Support of National Program	3,504,390	3,504,390			
Total Expenses	\$148,564,606	\$135,466,147	\$7,752,656	\$ 5,310,332	\$ 35,471
Excess of Public Support and Revenue over Expense	9,331,458	6,900,715	1,212,291	(434,682)	1,653,134
Other Changes in Fund Balances:					
Net Adjustments from Disaffiliations and Corrections of Prior Periods	(3,670,750)	(2,778,157)	(34,262)	(265,807)	(592,524)
Transfers (To) From Other Funds		(2,925,918)	(1,084,739)	4,081,261	(70,604)
Fund Balances, September 1, 1982	133,924,521	52,714,490	4,272,537	64,972,896	11,964,598
Fund Balances, August 31, 1983	139,585,229	53,911,130	4,365,827	68,353,668	12,954,604

See accompanying notes to financial statements.



Exhibit C

Statement of Functional Expenses

year ended August 31, 1983

50 Intermediary and Territorial Easter Seal Societies
(excluding the National Easter Seal Society, Incorporated)

	PROGRAM SERVICES				SUPPORTING SERVICES		
	Total All Services	Research	Public Health Education	Professional Education and Training	Direct Services	Fund Raising	Management and General
Employee Compensation	85,134,398	\$10,233	\$2,615,763	\$ 600,072	\$ 68,441,867	\$ 4,345,644	\$ 9,120,819
Professional Fees and Contract Services Payments	7,804,714	517	589,672	59,257	3,520,390	2,369,080	1,265,798
Supplies	12,372,614	900	987,842	50,625	7,254,994	3,404,948	673,305
Telephone and Telegraph	2,466,101	613	191,862	24,298	1,376,478	452,811	420,039
Postage and Shipping	3,871,104	328	606,084	28,561	656,447	2,328,249	251,435
Occupancy	9,461,807	63	189,754	38,252	7,745,007	356,709	1,132,022
Outside Printing, Artwork, Media and Related Expenses	1,649,278	255	369,653	12,221	361,346	775,024	130,779
Travel and Transportation	4,488,075	885	190,723	189,771	3,343,274	325,917	437,505
Conferences, Conventions and Meetings	851,875	49	56,880	127,072	357,753	59,399	250,722
Specific Assistance to Individuals	5,252,870		2,637		5,250,233		
Membership Dues to Professional Associations	176,219	137	6,403	4,052	85,503	3,541	76,583
Awards and Grants	933,332	2,925	2,051	46,508	880,643		1,205
Minor Equipment Additions and Equipment Rentals and Service	1,621,015	50	40,408	6,475	1,270,001	68,760	235,321
Miscellaneous	3,572,329	21	300,483	66,190	1,633,621	831,777	740,237
Depreciation and Amortization	4,870,466		103,384	20,372	3,923,022	193,102	630,586
Equivalent of Salaries for Donated Services	534,019		14,400	25	470,801	36,014	12,779
Total Functional Expenses	\$145,060,216	\$16,976	\$6,267,999	\$1,273,751	\$106,571,380	\$15,550,975	\$15,379,135

See accompanying notes to financial statements.

Notes to Financial Statements

50 Intermediary and Territorial Easter Seal Societies

such custodian funds for the year ended August 31, 1983, is as follows:

- The accompanying financial statements do not include the accounts of the National Easter Seal Society, Inc.
- The accompanying financial statements do not include custodian funds held for the accounts of others. A summary of

Balance, Sept. 1, 1982	\$1,013,969
Prior Year Adjustments	
Receipts	1,708,775
Transfers	27,527
Balance	2,750,271
Expenses	1,721,725
Balance, August 31, 1983	\$1,028,546

Without the efforts of our tireless volunteers and supporters, there would be no Easter Seal programs. National Telethon '84, hosted by Pat Boone, brought together a record-breaking \$24,698,782 to insure that our programs stay strong.



Telethon tote broke new records in '84, insuring that Easter Seal programs stay strong.

The fund-raising efforts of the National Society and affiliate Societies play a critical role in Easter Seals' ability to provide continuing, quality services. The first efforts toward fund-raising were simple and direct, from personal requests for donations by Edgar Allen to the first mailing of Easter Seals in eight states in 1934.

Today's approaches to acquiring funds are broad ranging and professional. Although Easter Seal mailings and special events are still conducted nationwide, corporate donors, coupon programs, direct mail solicitations, and the annual telethons have become indispensable to Easter Seal efforts.

Telethon, now the Society's largest single fund-raising event, was the most successful in Easter Seal history in 1984. Hosted by Pat Boone, with Donna Mills as co-host, the show

posted a final tote of \$24,698,782 for a 16 percent increase over the 1983 tally. Corporate giving also reached an all-time high of \$7 million, led by \$1 million-plus contributions from Century 21 Real Estate Corporation and Amway Corporation.

Host of the National Telethon for four years, Pat Boone infuses a special vigor into the production. The famed singer says, "Easter Seals has become my second family, and I take great pride in the new records we've set each year for money raised and in the growing number of the country's top companies and organizations we've attracted to our team."

In addition to the telethon, Easter Seals' recent coupon project has also proven highly beneficial. Income rose from an initial \$250,000 in 1982 to \$1,785,000 in 1984. Support to Easter Seals continues in its finest tradition.



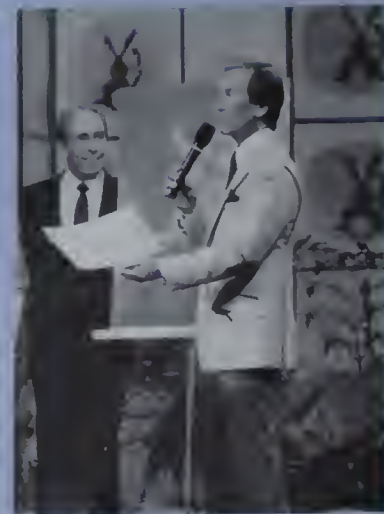
Safe Halloween is becoming an increasingly important special event across the country each October, raising nearly \$650,000 in 1983.



Meeting with President Reagan at the White House, 1984 National Telethon host and 1984 National Easter Seal Child launched the year's Easter Seal Campaign.



Century 21 Real Estate Corporation representative presented \$1-million-plus check to Pat Boone.



Amway Corporation also broke the \$1-million corporate contribution mark with telethon check presentation in 1984.

Research

Recognizing the long-term benefits of providing stimulus to research for treating or diminishing the effects of disabilities, the National Easter Seal Society — through its Easter Seal Research Foundation — twice annually awards grants to support promising research efforts. Grantees may receive up to \$25,000 a year for a maximum of three years.

New emphasis on projects designed to develop, refine, or adapt technologies to treat or manage disabilities and promote independent living was evident in studies supported during the past year. Among noteworthy projects are:

- A study at the World Institute on Disability, Berkeley, California, undertaking the first comprehensive survey of attendant care programs.
- An investigation at Northwestern University, Chicago, developing a cost-competitive, portable computer-based communication aid to assist persons without speech to take notes, write, and converse.
- A project continuing at Drexel University, Philadelphia, directing attention to possible pain-free ambulation for persons with below-knee amputation who wear prostheses. A special biaxial force transducer being developed will measure force derived from locomotion on stump muscles.

The Easter Seal Research Foundation expands public interest in the Society's activities while stimulating research into higher levels of disability needs.

Additional information on research grant applications is available from the National Easter Seal Society.



Portable computer-based communication aid being developed at Northwestern University assists persons without speech to take notes, write, and converse.



Easter Seal Research Foundation Board of Trustees meets twice yearly to award grants.



Education leads to understanding. True understanding may lead one day to a fully mainstreamed world. In the past year, nearly 400,000 educational resources published by Easter Seals were distributed or sold to an eager reading public.

A key role in meeting Easter Seals' educational mission is played by the Society's public information efforts. More than a hundred separate booklets, leaflets, and newsletters are available to the public. During the past year, nearly 400,000 copies of these publications were sold or distributed to individuals, institutions, and organizations. These ranged from a new leaflet, *Choosing and Using a Wheelchair*, to the timely handbill, *Everyone CAN Vote*. Efforts to provide low-cost, quality publications to assist in disability prevention and management and the creation of more positive attitudes toward all individuals was evident in a 43 percent rise in sales.

Rehabilitation Literature, the Society's professional journal for rehabilitation personnel and students, is published bimonthly. Special issues on technology, children, and vocational rehabilitation highlighted 1984.

New to the publications arena is the quarterly *Computer-Disability News*, a resource-oriented newsletter providing a succinct examination of programs, equipment, events, and publications relevant to people with disabilities who use computers and to professionals who staff rehabilitation facilities and programs.

In addition to publications, educational efforts include a host of media placements. Awareness of Easter Seals and people with disabilities increased through support provided by television, radio, newspapers, and mass-circulated magazines such as *People* and *Ms*.

Educational efforts were strengthened considerably in 1984 with subscription to ABLEDATA. This new service is available to all clients through Easter Seal affiliates. ABLEDATA is a computerized catalog of information on more than 4,000 equipment aids for people with disabilities.



The New ABLEDATA computer link gives immediate access to information on thousands of products and aids that may be helpful to Easter Seal clients.

Accountants' Report
To the Board of Directors
National Easter Seal Society, Incorporated

We have examined the balance sheet of National Easter Seal Society, Incorporated as of August 31, 1983, and the related statements of public support, revenue and expenses and changes in fund balances and functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of National Easter Seal Society, Incorporated at August 31, 1983 and the results of its operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Coopers & Lybrand
Certified Public Accountants
Chicago, Illinois — October 27, 1983



Exhibit 1
Balance Sheet August 31, 1983 with comparative totals for 1982 The accompanying notes are an integral part of the financial statements.
National Easter Seal Society, Incorporated

	FUNDS			1983	1982
	Unrestricted	Restricted	Property	Totals	Totals
ASSETS					
Cash, including short-term investments of \$506,000 in 1983	\$ 413,275	\$131,643		\$ 544,918	\$ 358,937
Investments:					
General reserve (market value \$1,396,000 in 1983)	1,288,837			1,288,837	876,627
Other (market value \$677,370 in 1983)	582,320	62,868		645,188	605,291
Notes and accounts receivable from affiliates, less allowance of \$658,909 in 1983	1,557,789			1,557,789	1,642,346
Other accounts and notes receivable	219,481	1,022		220,503	154,015
Inventories	170,552			170,552	156,733
Prepaid expenses and deferred charges	140,339			141,423	217,728
Property, buildings and equipment:			\$ 1,084		
Land			57,520	57,520	57,520
Buildings and improvements			710,752	710,752	710,752
Furniture and fixtures			370,033	370,033	327,922
Accumulated depreciation			(509,937)	(509,937)	(474,653)
Total assets	4,372,593	195,533	629,452	5,197,578	4,633,218
LIABILITIES AND FUND BALANCES					
Accounts payable and accrued liabilities	\$ 753,847			\$ 753,847	\$ 568,145
Accounts payable to affiliates	381,485			381,485	421,958
Accrued pension expense	244,166			244,166	227,373
Custodial deposits	10,369			10,369	34,579
Note payable			\$ 13,876	13,876	11,190
Deferred revenue		\$ 23,333		23,333	
Lease obligation					7,703
Total liabilities	1,389,867	23,333	13,876	1,427,076	1,270,948
Fund balances:					
Restricted for:					
Scholarship and fellowship grants, awards and loans		57,242		57,242	28,992
Advocacy for persons with disabilities		30,050		30,050	19,520
Professional education		83,662		83,662	88,612
Other		1,246		1,246	3,185
Designated for:					
Research	116,498			116,498	300,000
General reserve	1,479,089			1,479,089	886,917
Undesignated, available for general activities	1,387,139			1,387,139	1,432,396
Net investment in property, buildings and equipment			615,576	615,576	602,648
Total fund balances	2,982,726	172,200	615,576	3,770,502	3,362,270
Total liabilities and fund balances	\$4,372,593	\$195,533	\$629,452	\$5,197,578	\$4,633,218



Exhibit 2

Statement of Public Support, Revenue and Expenses

for the year ended August 31, 1983 with comparative totals for 1982

National Easter Seal Society, Incorporated

Public support and revenue:

Public support:
Contributions
Bequests
Property gifts

Total public support

Revenue:

Membership dues from affiliates
Sales and services to affiliates, net of direct expenses of \$279,317 in 1983
Investment income
Income from the operations of the Central Maryland Chapter, net of direct expenses of \$680,802 in 1983
(Loss) from the operations of the Minnesota Chapter, net of direct expenses of \$57,244 in 1983
Excess (deficiency) of reimbursements from affiliates and corporate sponsorships over National telethon production costs of \$1,657,118 in 1983
Income (loss) from sales of Easter Seal supplies to affiliates, net of direct expenses of \$466,964 in 1983
Miscellaneous revenue (expense)

Total revenue

Total public support and revenue

Expenses:

Program services:

Services for affiliates:

Program development
Advocacy for persons with disabilities
Professional education and training
Fund raising advisory services
Management advisory services

Total services for affiliates

Public health education

Research

Total program services

Management and general

Total expenses

Excess (deficiency) of public support and revenue over expenses

FUNDS			1983	1982
Unrestricted	Restricted	Property	Totals	Totals
\$ 41,928	\$49,067		\$ 90,995	\$ 130,180
113,664			113,664	43,629
43,136			43,136	55,000
198,728	49,067		247,795	228,809
3,632,528			3,632,528	3,812,388
452,840			452,840	274,923
101,354	13,956		115,310	128,266
17,742		\$ (5,283)	12,459	42,487
(30,884)			(30,884)	
371,898			371,898	(187,348)
40,102			40,102	(19,713)
16,403	310	(167)	16,546	30,236
4,601,983	14,266	(5,450)	4,610,799	3,581,239
4,800,711	63,333	(5,450)	4,858,594	3,810,048
541,326		3,254	544,580	416,351
280,112	3,225	1,293	284,630	227,073
299,924	54,047	1,709	355,650	211,469
1,096,975		10,295	1,107,270	918,975
458,274		4,680	462,954	344,851
2,676,611	57,242	21,231	2,755,084	2,118,719
232,744		2,210	234,954	244,081
368,650	1,608	916	371,174	314,182
3,278,005	58,850	24,357	3,361,212	2,676,982
1,077,046		12,104	1,089,150	998,599
4,355,051	58,850	36,461	4,450,362	3,675,581
\$ 445,660	\$ 4,483	\$(41,911)	\$ 408,232	\$ 134,467

The accompanying notes are an integral part of the financial statements.



Exhibit 3

STATEMENT OF FUNCTIONAL EXPENSES

for the year ended August 31, 1983 with comparative totals for 1982

National Easter Seal Society, Incorporated

PROGRAM SERVICES				
Services for Affiliates				
	Program Development	Advocacy for Persons with Disabilities	Professional Education and Training	Fund Raising Advisory Services
Salaries	\$211,736	\$162,512	\$131,604	\$ 497,673
Employee benefits	21,418	16,956	13,314	51,878
Payroll taxes	17,775	10,699	12,155	47,102
Salaries and related expenses	250,929	190,167	157,073	596,653
Grants and awards	9,700		17,000	
Professional fees	43,585	17,545	16,975	43,483
Office supplies and expense	14,561	7,556	(1,007)	15,343
Telephone and telegraph	8,410	7,753	3,730	56,267
Postage and shipping	11,346	4,186	6,467	22,532
Occupancy	24,028	12,173	12,621	37,353
Outside printing and artwork	16,941	4,543	61,748	54,290
Travel	23,810	13,277	11,502	132,532
Conferences, conventions and meetings	35,547	6,855	58,865	35,487
Membership dues and support payments	53,717	216	299	18,661
Minor equipment additions and rentals	1,652	1,428	4,556	11,932
Promotional material costs	35,560	3,092	3,092	52,566
Miscellaneous	9,549	14,546	960	18,840
Interest expense			60	1,036
Specific assistance for individuals	1,991			
Total expenses before depreciation	541,326	283,337	353,941	1,096,975
Depreciation of buildings and equipment	3,254	1,293	1,709	10,295
Total expenses	\$544,580	\$284,630	\$355,650	\$1,107,270

The accompanying notes are an integral part of the financial statements.

Management Advisory Services	Total Services for Affiliates	Public Health Education	Research	Total Program Services	Management and General	Total Expenses 1983	Total Expenses 1982
\$210,336	\$1,213,861	\$123,519	\$ 48,923	\$1,386,303	\$ 471,685	\$1,857,988	\$1,652,258
22,211	125,777	13,263	5,237	144,277	50,087	194,364	196,633
17,794	105,525	10,586	1,939	118,050	41,322	159,372	144,052
250,341	1,445,163	147,368	56,099	1,648,630	563,094	2,211,724	1,992,943
	26,700		272,592	299,292		299,292	264,752
99,168	220,756	17,470	4,075	242,301	97,386	339,687	178,123
16,595	53,048	(3,774)	3,365	52,639	22,630	75,269	76,283
8,359	84,519	2,352	1,640	88,511	17,359	105,870	88,061
7,160	51,691	3,350	2,437	57,478	17,397	74,875	67,226
11,626	97,801	9,476	2,914	110,191	39,375	149,566	98,284
5,282	142,804	35,673	2,778	181,255	33,656	214,911	107,691
28,992	210,113	5,496	4,322	219,931	48,067	267,998	224,442
8,242	144,996	1,377	12,505	158,878	128,092	286,970	295,301
847	73,740	114	33	73,887	1,642	75,529	69,768
6,306	25,874	4,665	990	31,529	10,504	42,033	27,295
9,277	103,587	7,730	6,184	117,501	37,106	154,607	87,489
6,079	49,974	1,419	324	51,717	60,158	111,875	57,015
	1,096	28		1,124	580	1,704	4,588
	1,991			1,991		1,991	
458,274	2,733,853	232,744	370,258	3,336,855	1,077,046	4,413,901	3,639,261
4,680	21,231	2,210	916	24,357	12,104	36,461	36,320
\$462,954	\$2,755,084	\$234,954	\$371,174	\$3,361,212	\$1,089,150	\$4,450,362	\$3,675,581

Notes to Financial Statements

1. NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization: The National Easter Seal Society, Incorporated ("National Society") is a nonprofit organization which acts as a central service organization for forty-six Intermediary Societies ("Affiliates"). The accompanying financial statements do not include the accounts of these affiliates, each of which has its own independent Board of Directors, conducts service programs independent of those of the National Society and maintains its own separate accounts.

The operations of the National Society include those of the Central Maryland Chapter for 1983 and 1982 and the Minnesota Chapter for 1983 only.

Basis of Accounting: The financial statements of the National Society are prepared in accordance with generally accepted standards of accounting and financial reporting for voluntary, health and welfare organizations.

The accrual basis method of accounting is used for recording revenue and expense.

The National Society is exempt from payment of income taxes under section 501(c) (3) of the Internal Revenue Code.

Investments: Investments are reported at cost, or in the case of donated securities and real estate, at fair market value at date of receipt. Realized gains or losses on the sale or maturity of investments are determined on the basis of specific costs of investments.

Allowance for Uncollectible Notes and Accounts Receivable from Affiliates: An allowance is provided for notes and accounts receivable from affiliates determined to be uncollectible. A provision for uncollectible notes and accounts receivable of \$10,000 in 1983 has been charged against revenue from membership dues from affiliates.

Other Accounts and Notes Receivable: Other accounts receivable include \$116,910 of pledges receivable with \$25,000 of this amount included in accounts payable to affiliates.

Inventories: Inventories consist principally of Easter Seals and supplies and are stated at the lower of cost, determined by the first-in, first-out method, or market.

Property, Buildings and Equipment: Property, buildings and equipment are stated at cost. Expenditures for maintenance and repairs are charged to expense as incurred and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

Restricted Gifts and Contributions: The National Society accepts donor-restricted gifts and contributions in keeping with the nature of its activities. Such gifts and contributions are recorded in the Restricted Fund. The National Society has adopted the policy of also restricting the income earned on the investment of these gifts and contributions to the same purpose as the principal.

2. INVESTMENTS

The cost of investments of the National Society at August 31, 1983 is summarized below:

General reserve:	
Commercial paper, demand notes and money market funds	\$ 327,832
Equity securities	685,903
Fixed income securities	275,102
	<u>1,288,837</u>
Other:	
Unrestricted:	
Real estate held for sale	582,320
Restricted:	
Equity securities	37,868
Fixed income securities	25,000
	<u>62,868</u>
Total investments	<u>\$1,934,025</u>

The investments held in the general reserve are available for purposes as designated, from time to time, by the Board of Directors.

3. LAND AND BUILDING USE RESTRICTIONS

The land and building occupied by the National Society are located in a Medical Center District, supervised by a Medical Center Commission created by Illinois law. The building title specifies that the building be used for medical or similar purposes. If the premises are vacant or not used for the specified purposes for one year, the title reverts to the Medical Center Commission.

4. GUARANTEE

At August 31, 1983 the National Society has guaranteed \$125,000 of a bank obligation of one state society.

5. RESEARCH GRANTS

The National Society's research grants-in-aid cover a period of one to three years, subject to annual renewals at the option of the Board of Directors. At August 31, 1983, \$116,498 of the National Society's Unrestricted Fund balance had been designated for research grants to be awarded in fiscal 1984.

6. NATIONAL TELETHON PRODUCTION

The National Society produces an annual telethon. Contributions generated by the telethon accrue to the affiliates based upon the geographical source of the gift and whether or not the affiliate participated in the telethon. The National Society received reimbursements of production costs from participating affiliates and underwriting gifts from corporate sponsors of the National telethon.

The production costs and related reimbursements and sponsorships for the 1983 National telethon were as follows:

National telethon production costs	<u>\$1,657,118</u>
Less:	
Reimbursements from participating affiliates	1,039,955
Corporate sponsorships	<u>989,071</u>
Excess of reimbursements and sponsorships over National telethon production costs	<u>2,029,026</u>
	<u>\$ 371,908</u>

8. 1982 TOTALS

The 1982 totals column is presented for supplemental information purposes and omits significant detailed information. Reference should be made to the complete financial statements for the year ended August 31, 1982.

7. PENSION PLAN

The National Society has a noncontributory pension plan covering substantially all of its employees. The total pension expense, including amortization of prior service costs over 40 years was \$161,422 for the year ended August 31, 1983. The National Society's policy is to fund pension costs accrued.

Accumulated plan benefit information, as estimated by consulting actuaries, and plan net assets for the National Society as of August 31, 1982, the most current valuation, are as follows:

Actuarial present value of accumulated plan benefits:	
Vested	\$1,500,000
Nonvested	<u>25,000</u>
	<u>\$1,525,000</u>
Net assets available for benefits	<u>\$2,200,000</u>

The weighted average assumed rate of return in determining the actuarial present value of accumulated plan benefits was 7%.

Statement of Changes in Fund Balances

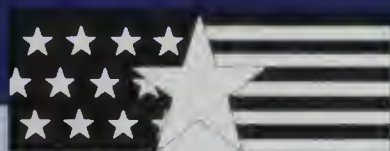
for the year ended August 31, 1983

National Easter Seal Society, Incorporated

	FUNDS			Totals
	Unrestricted	Restricted	Property	
Fund balances, August 31, 1982	\$2,619,313	\$140,309	\$602,648	\$3,362,270
Excess (deficiency) of public support and revenue over expenses	445,660	4,483	(41,911)	408,232
Property, building and equipment acquisitions	(47,136)		47,136	
Retirement of lease obligation	(7,703)		7,703	
Fund transfers	(27,408)	27,408		
Fund balances, August 31, 1983	<u>\$2,982,726</u>	<u>\$172,200</u>	<u>\$615,576</u>	<u>\$3,770,502</u>

The accompanying notes are an integral part of the financial statements.

Advocacy is one of the most important Easter Seal services. In 1983-84, one issue stood out: The Right to Vote.



EVERYONE CAN VOTE!

As Americans who have physical disabilities participate increasingly in their communities, more and more are foregoing use of absentee ballots to vote at their polls. Wheelchair users along with persons who have speech, hearing, or vision impairments or other disabilities will have few problems exercising this privilege when election workers combine awareness with common sense and courtesy and implement the few adaptations that can make voting at polling places easy rather than unintentionally impossible.

The National Easter Seal Society offers the following tips

MEETING PERSONS WITH DISABILITIES

- * Remember that a person with a disability is a person —like anyone else
- * Be considerate of the extra time it might take for a person with a disability to get things said or done.
- * Speak directly to the person who has a disability rather than to a companion who may be along.
- * Push a wheelchair only after asking the occupant if you may do so and how you may proceed
- * Give whole, unhurried attention to the person who has difficulty speaking.
- * Speak calmly, slowly, expressively, and directly to a person with a hearing problem, remembering that facial expressions, gestures, and body movements help in understanding. Don't exaggerate, shout, or speak in the person's ear. When full understanding is doubtful, write notes
- * Greet a person with severe loss of vision by letting the person know who and where you are. Provide a guiding device such as a ruler or a card for help in signing identification forms. When offering assistance while walking, allow the person to take your arm (which enables you to guide). Warn of any changes in levels or presence of steps.
- * Be aware that most states allow voters with vision impairments to be accompanied by a sighted person in the voting booth. Know what your laws are
- * Guide dogs—both "seeing eye" and "hearing ear"—should be admitted into all buildings. Such dogs are highly trained and need no special care other than that provided by their owners.

FOR MAKING SITES EASY AND USABLE

Community centers are among round-floor entries and other areas accessible by wheelchair users built into rental garages, rental halls, park buildings, and they be accessible

entrances can be made ramp (For safety and greater than 1 inch in 12

clear pathways for equipment

doors will enable a ramp

covered with a will be most

from table wheelchairs th will be

possible (The is 48

ins id

Handbill produced by National Easter Seal Society is assisting thousands of election workers in opening polls to people with disabilities.

Advocacy for persons with disabilities is a continuing Easter Seal activity.

With awareness that 36 million Americans have disabilities and that two-thirds of that number are of voting age, access to the voting booth was of timely concern in election year '84.

The National Easter Seal Society's Office of Governmental Affairs, working collaboratively with some 50 other national organizations, lobbied intensively for passage of the Voting Accessibility for the Elderly and Handicapped Act, requiring that all polling places and most registration sites be accessible during federal elections.

Such simple changes as installing ramps to enable persons in wheelchairs to enter polling places can mean the difference between artificially limited participation and full participation based on full citizenship as intended by our Constitution.

Grass roots support provided by affiliates played a major role in bringing collective political forces to bear on this key issue.*



Access to the voting booth itself can be the most important step toward having the right to vote. Max Cleland, national spokesman for Easter Seal's national Voting Accessibility Project, demonstrates a voting booth modified for easy use by voters who use wheelchairs.

*On September 28, 1984, the Voting Accessibility for the Elderly and Handicapped Act (PL 98-435) was signed into law by the President of the United States.

THE STRATEGIC PLAN

of the
NATIONAL OFFICE
of the
National Easter Seal Society



A Strategic Plan adopted in 1984 facilitates decision-making activities at the National Office. The strength and flexibility of this planning instrument will aid us in moving into the future with an increasing sense of direction.



Easter Seal services are provided through a networking operation of 800 intermediary and local affiliates. Although separately incorporated to meet needs of persons with disabilities in their communities, all meet common requirements established by membership agreement with the National Easter Seal Society. A strong network of affiliates demands capable direction by volunteers and staff at the national level.

Continued next page

All affiliates adopted a common identity in 1983-84 by including the words "Easter Seal" in their names. The Easter Seal Rehabilitation Center in Columbus, Ohio, celebrated this occasion by releasing helium-filled balloons with its new name printed on them.

A Strategic Plan ...

In 1984, two years of volunteer-staff efforts culminated in the formulation of an official Strategic Plan of the National Office of the National Easter Seal Society. The creation of this plan was undertaken for two basic reasons:

"It had become increasingly clear in recent years that we are in a time of sweeping change so profound that mere survival of our complex organization demanded a logical, coherent course of action. Survival in itself is not acceptable to the National Board, staff, volunteers, and certainly is not good enough for people with disabilities . . . The second reason springs from the conviction shared by the President of the National Society and its Executive Director that the caliber of people who make up this organization is at an all time high. Our National Board members are well-equipped to take the leadership and catalytic role required . . ."

Both external and internal factors were evaluated as potential determinants of future actions and organizational directions. The plan offers "Priority Areas of Decision," specific objectives, and appropriate strategies to be achieved within designated time periods.

Another major 1984 accomplishment was the development of this mission statement for the National Office:

MISSION STATEMENT

In order to promote maximum independence of people with disabilities, the National Office of the Easter Seal Society develops and licenses territories nationwide; protects and enhances the Easter Seal image; assures effective and efficient Easter Seal affiliate operations through direct assistance, maintenance of standards, fund raising activities, human resources support and training; provides and supports direct services when appropriate; and conducts national activities such as advocacy, public education, public relations, programs, government relations, research and resource development.



Bart Van Housen, amputee marathon runner, National Easter Seal Adult Representative in 1984.

NATIONAL EASTER SEAL SOCIETY BOARD OF DIRECTORS, NATIONAL ADVISORS, HOUSE OF DELEGATES OFFICERS, PROFESSIONAL ADVISORY COUNCIL, AND EASTER SEAL RESEARCH FOUNDATION TRUSTEES AS OF AUGUST 31, 1984.

The National Easter Seal Society has as its basic deliberative body a House of Delegates of 134 members representing 44 affiliates. It met during the annual convention in November, 1983, and 126 voting delegates were present. A Board of Directors of 25, elected by the House, manages and directs the National Society. Members of the House of Delegates and of the Board of Directors serve voluntarily and without pay. The Board of Directors met five times in fiscal year 1983-84, with attendance averaging 19 out of 25 voting members.

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Chicago, Illinois

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The Retirement Research
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Pittsburgh, Pennsylvania

INDEPENDENT LIVING

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Rehabilitation Gazette
St. Louis, Missouri

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McDonald Management Group
Bonita Springs, Florida

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New York State Office
Advocate for the Disabled
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American Occupational
Therapy Association
Rockville, Maryland

PHYSICAL THERAPY

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Northwestern University
Chicago, Illinois

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(NIHR Liaison)

Charles T. Higgins
Executive Director
Alabama Easter Seal
Society
Montgomery, Alabama
(Easter Seal Executives
Association Liaison)

Easter Seal Societies directly affiliated with the National Society as of September, 1984.

Alabama Easter Seal Society

2125 E. South Boulevard
P.O. Box 6130
Montgomery, Alabama
36194-0001

Easter Seal Society of Alaska

620 E. 10th Avenue
No. 203
Anchorage, Alaska 99501

Easter Seal Society of Arizona

903 N. Second Street
Phoenix, Arizona 85004

Arkansas Easter Seal Society

2801 Lee Avenue
P.O. Box 5148
Little Rock, Arkansas
72225

Easter Seal Society of California

742 Market St., Suite 202
San Francisco, California
94102

Colorado Easter Seal Society, Inc.

609 W. Littleton
Boulevard
Littleton, Colorado 80120

Easter Seal Society of Connecticut, Inc.

P.O. Box 1013
Jones Street
Amston, Connecticut
06231

Easter Seal Society of Del-Mar, Inc.

2705 Baynard Boulevard
Wilmington, Delaware
19802

Easter Seal Society for Disabled Children and Adults, Inc.

(District of
Columbia Society)
2800 - 13th Street, N.W.
Washington, D.C. 20009

The Florida Easter Seal Society, Inc.

1010 Executive Center
Drive, Suite 101
Orlando, Florida 32803

Georgia Easter Seal Society, Inc.

1900 Emery Street N.W.,
Suite 106
Atlanta, Georgia 30318

Easter Seal Society of Hawaii, Inc.

710 Green Street
Honolulu, Hawaii 96813

Idaho (See Northern
Rocky Mountain
Easter Seal
Society listing)

Illinois Easter Seal Society, Inc.

P.O. Box 1767
2715 S. 4th Street
Springfield, Illinois 62705

Indiana Easter Seal Society

3816 East 96th Street
Indianapolis, Indiana
46240

The Easter Seal Society of Iowa, Inc.

P.O. Box 4002
Highland Park Station
Des Moines, Iowa 50333

Kansas Easter Seal Society, Inc.

3709 Plaza Drive
White Lakes Plaza West
Topeka, Kansas 66609

Kentucky Easter Seal Society

233 East Broadway
Louisville, Kentucky
40202

Easter Seal Society of Louisiana

P.O. Box 8425
Metairie, Louisiana 70011

Easter Seal Society of Maine

84 Front Street
Bath, Maine 04530

Central Maryland Chapter of the National Easter Seal Society

3700 Fourth Street
Baltimore, Maryland
21225

Massachusetts Easter Seal Society
37 Harvard Street
Worcester, Massachusetts
01609

Easter Seal Society of Michigan, Inc.
4065 Salada Drive, S.E.
Grand Rapids, Michigan
49506

Easter Seal Society of Minnesota/Goodwill Industries
2543 Como Avenue
St. Paul, Minnesota 55108

Mississippi Easter Seal Society
P.O. Box 4958
3226 N. State
Jackson, Mississippi 39216

Missouri Easter Seal Society
10000 Watson Road
Suite 18
Crestwood, Missouri
63126

Northern Rocky Mountain Easter Seal Society
1400 Central Avenue
Great Falls, Montana
59401

The Easter Seal Society of Nebraska, Inc.
12177 Pacific Street
Omaha, Nebraska 68154

Nevada Easter Seal Society
3101 S. Maryland Parkway
Las Vegas, Nevada 89109

Easter Seal Society-Goodwill Industries of New Hampshire, Inc.
555 Auburn Street
Manchester,
New Hampshire 03103

Easter Seal Society - Goodwill Industries of Vermont/ New Hampshire
555 Auburn Street
Manchester,
New Hampshire 03103

Easter Seal Society of New Jersey
32 Ford Avenue
P.O. Box 153
Milltown, New Jersey 08850

Easter Seal Society of New Mexico
1805 Menaul, N.E.
Albuquerque, New Mexico
87110

New York Easter Seal Society
194 Washington
Albany, New York 12210

The Easter Seal Society of North Carolina, Inc.
832 Wake Forest Road
Raleigh, North Carolina
27604

Easter Seal Society of North Dakota, Inc.
Box 490
Bismarck, North Dakota
58501

Ohio Easter Seal Society
2204 S. Hamilton Road
P.O. Box 32462
Columbus, Ohio
43232-0462

Oklahoma Easter Seal Agency, Inc.
2100 N.W. 63rd Street
Oklahoma City, Oklahoma
73116

Easter Seal Society of Oregon
5757 S.W. Macadam
Portland, Oregon 97201

The Pennsylvania Easter Seal Society
P.O. Box 497
Middletown, Pennsylvania
17057-0497

Puerto Rico Chapter National Easter Seal Society
G. P. O. Box 325
San Juan, Puerto Rico
00936

The Easter Seal Society of Rhode Island, Inc.
667 Waterman Avenue
East Providence,
Rhode Island 02914

Easter Seal Society of South Carolina
3020 Farrow Road
Columbia, South Carolina
29203

Easter Seal Society of South Dakota, Inc.
106 W. Capitol
Pierre, South Dakota
57501

Easter Seal Society of Tennessee, Inc.
1906 B Hayes Street
Nashville, Tennessee
37203

Texas Easter Seal Society
1300 Beltway
Dallas, Texas 75244

Utah Easter Seal Society
2870 East 33rd South
Salt Lake City, Utah 84109

Vermont (See New Hampshire listing)

Easter Seal Society of Virginia, Inc.
4841 Williamson Road
P.O. Box 5496
Roanoke, Virginia 24012

Easter Seal Society of Washington
321 Second Avenue, West
Seattle, Washington 98119

The West Virginia Easter Seal Society
1210 Virginia Street, East
Charleston, West Virginia
25301

Easter Seal Society of Wisconsin, Inc.
2702 Monroe Street
Madison, Wisconsin 53711

Wyoming (See Northern Rocky Mountain Easter Seal Society listing)

National Easter Seal Society
2023 W. Ogden Avenue
Chicago, Illinois 60612

Washington Office National Easter Seal Society
Washington Building
1435 "G" Street, N.W.
Suite 1031-32
Washington, D.C. 20005

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Page 4, clockwise from left: Crossroads Rehabilitation Center, Easter Seal Society of Central Indiana; Easter Seal Rehabilitation Center of Central Ohio; Georgia Easter Seal Society; Easter Seal Society of Del-Mar.

Page 5: Crossroads Rehabilitation Center, Easter Seal Society of Central Indiana.

Page 7: Crossroads Rehabilitation Center, Easter Seal Society of Central Indiana.

Page 8, top right and bottom center: DuPage Easter Seal Treatment Center, Villa Park, Illinois.

Page 9: Easter Seal Society of Milwaukee County.

Page 10: The Easter Seal Society of Iowa.

Page 14: Rehabilitation Engineering Program, Northwestern University, Chicago, Illinois.

Page 23: Easter Seal Rehabilitation Center of Central Ohio.

Page 24: Easter Seal Society of Hillsborough County, Tampa, Florida.

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Copywriter: *Jean Jespersen Bartholomew*

Design and layout: *Jim Atman*

National Easter Seal Society director of publications and editorial services:
Gregory J. Sulgit



**national
easter seal society**
2023 West Ogden Avenue
Chicago, Illinois 60612